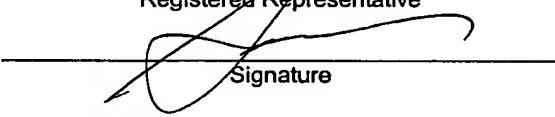


**CERTIFICATE OF ELECTRONIC TRANSMISSION**

I hereby certify that this correspondence is being filed electronically  
with the U.S. Patent and Trademark Office on May 31, 2006.

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or  
Registered Representative

  
Signature

Our Case No. 9281-4597

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

*Do not  
Enter  
W. Winkler*

In re Application of:	)
Yoshihiro KANADO et al.	) Examiner: Leader, William T.
Serial No. 10/616,169	) Art Unit: 1742
Filing Date: September 9, 2003	)
For: SOFT MAGNETIC FILM HAVING HIGH	)
IMPROVED SATURATED FLUX	)
DENSITY, MAGNETIC HEAD USING	)
THE SAME, AND MANUFACTURING	)
METHOD THEREFORE	)

**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

M/S AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office action dated March 27, 2006. The Claims begin on page 2, and the Remarks begin on page 6.